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The Conflict of Tax Laws. By ROWLAND ESTCOURT. (Berkeley: University of California Press. 1918. Pp. 115-231. \$1.25.)

The evils resulting from the lack of coördination of the tax laws of the several states have been expounded so frequently that the need for reform may be taken for granted. The present essay is therefore wisely "limited as far as possible to a consideration of the difficulties which beset the path leading to coördination and to the suggestion of possible solutions." . . . (p. 124). The author believes that the process of coördination would be much simplified were it generally recognized that "approximately every taxable faculty, the yield from which will justify the expense and irritation of collection, will range itself under some half dozen heads or less" (p. 138). Accordingly five types of so-called major taxes are distinguished, namely: income, capital value, franchise, inheritance, and consumption taxes. The place of the income tax in a coördinated system of taxation is indicated briefly. The author agrees with those authorities who believe that state governments should develop systems of income taxation in co-operation with the federal government. He quotes with approval Professor Seligman's suggestion that state income taxes should be in the nature of additional levies superimposed upon the federal rates (pp. 181-182). Concerning the conflicting definitions of personal property, assessed under the general property tax, it is asserted that "the road to coördination in this particular matter will probably be found in the general abandonment of the assessment of personal property to the general property tax" (p. 159).

It is evidence of a rather easy optimism to say that "there should be no great difficulty in obtaining the adoption of a uniform attitude toward franchises" . . . (p. 156). An appeal for an extension of the concept of what constitutes a franchise for purposes of taxation is, however, well taken. It is urged that the definition be made to cover the privilege enjoyed by all forms of enterprise securing non-competitive profits. "The collection of a tax, the proceeds of which can be privately appropriated, is tax farming" . . . (p. 174). The modern recipient of monopoly returns is likened to the collector of tribute, and the conclusion is that the state should, through taxation, secure that tribute for the public treasury. This would, of course, be entirely consonant with the present-day tendency to regulate the profits and practices of types of business once regarded as purely private but now con-

sidered to be "affected with a public interest." In line with this advocacy of taking the profits of privilege is the evidently sympathetic attitude toward proposals for more drastic forms of inheritance taxation as an aid to the correction of economic inequality. As in the case of incomes, it is admitted that under any co-ordinated scheme, interstate complications connected with franchises and inheritances will necessitate federal control of state taxes levied upon such sources of revenue (pp. 195-196).

As one possible method of initiating a movement toward co-ordination, the author suggests that a comparative study be made of the tax systems of adjacent states. Exceptional taxes whose existence was not justified by exceptional circumstances could then be eliminated or, at any rate, the desirability of elimination would become patent. Tax commissioners, appointed from several states, might meet to confer upon points of agreement, presumably with a view to bringing the various tax systems into harmonious relation. Further inquiry might then lead to an application of the proposed plan to wider areas.

The greater part of the chapters on Variations in State Taxation (ch. 4, part I) and on Assessment of Taxes (ch. 2, part II) covers ground so familiar that repetition seems superfluous. The final chapter (saving a brief conclusion), entitled Collection of Taxes (ch. 3, part II), is emphatically illustrative of a defect in methods of arrangement which is perceptible throughout the essay. One would suppose that a chapter on Collection of Taxes placed under the general designation of Constructive Suggestions would deal with the methods of improving or standardizing collection systems. As a matter of fact, only brief reference is made to this subject, while the greater part of the chapter is concerned with causes operating to hasten coördination, such as shifts of residence with intent to escape undue tax burdens, pressure of the increase of public expenditures, etc. Unfortunately this is not the only instance in which the reader is left slightly bewildered by the heterogeneity of the material brought together under a common title. And a further cause of confusion is found in a liberal use of quotations, not always easily disentangled from the accompanying comments.

ANNA YOUNGMAN.

Wellesley College.

The Single Tax and the Labor Movement. By PETER ALEXANDER SPEEK. Bulletin of the University of Wisconsin, No. 878,